

SIDLEY AUSTIN LLP
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: :
: **Chapter 11 Case No.**
: :
LEHMAN BROTHERS : **08-13555 (JMP)**
HOLDINGS INC., et al., :
: **(Jointly Administered)**
Debtors. :
: :
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**VERIFIED STATEMENT OF
SIDLEY AUSTIN LLP PURSUANT TO
FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019**

Sidley Austin LLP (“Sidley”) hereby submits this verified statement (the “Verified Statement”) pursuant to Rule 2019 of the Federal Rules of Bankruptcy Procedure in connection with the above-captioned chapter 11 cases (the “Cases”) of Lehman Brothers Holdings Inc. and its debtor affiliates (together, the “Debtors”) and respectfully states as follows:

1. Sidley is counsel to the entities listed on Exhibit A hereto and certain other entities that may be creditors of one or more of the Debtors (collectively, the “Represented Parties”).

2. Those Represented Parties that are not listed on Exhibit A have either not yet been finally determined to be creditors of the Debtors or have not yet determined to appear in the Cases. Such parties include entities that may or may not have claims against one or more of the Debtors based upon securities transactions once netting is completed and other entities that have sought from Sidley advice on existing financial transactions with one or more of the Debtors or general advice regarding the Cases. Sidley will supplement this statement as necessary as the status of additional Represented Parties becomes clear.

3. Each of the Represented Parties may hold, whether directly or indirectly, claims against and/or interests in certain of the Debtors arising out of agreements with certain of the Debtors, law or equity. The specific nature and amount of these claims and/or interests have not

yet been finally determined and may be set forth in proofs of claim or interest to be filed in the Cases.

4. Sidley represented certain of the Represented Entities prior to the Debtor's chapter 11 cases. Each of the Represented Parties separately requested that Sidley represent them in connection with the Cases.

5. Sidley has provided, and may continue to provide, certain legal services to certain of the Debtors. With respect to these services, Sidley has prepetition and may have post-petition claims against the Debtors. Sidley has not purchased, sold or otherwise transferred any claims against the Debtors.

6. The undersigned hereby certifies that this Verified Statement is true and accurate, to the best of the undersigned's knowledge and belief. Sidley reserves the right to revise and supplement this statement.

Dated: New York, New York
December 9, 2008

By: /s/ Lee S. Attanasio
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EXHIBIT A

1. Aircraft Finance Trust
1100 North Market Street
First Floor Plaza – Drop Code 1605
Wilmington, Delaware 19890
2. KKR Debt Investors II (2006) (Ireland) L.P.
555 California Street, 50th Floor
San Francisco, CA 94104